

Alliance Sandhani Life Unit Fund

Statement of Financial Position

as at 30 September 2021

(As per letter from BGIC dated on 24th September, 2014)

		30-Sep-21	30-Jun-21
Assets	Notes	Taka	Taka
Investment in trading securities at market price	1	188,397,633	233,926,355
Investment in term deposit (FDR)		11,054,356	11,054,356
Other receivable	2	3,081,981	9,324,082
Advances and prepayments	3	595,188	535,684
Cash and cash equivalents	4	93,476,478	11,609,890
Total Assets		296,605,637	266,450,367
Equity and Liability			
Equity			
Unit fund capital		286,564,910	286,974,910
Unit transaction reserve		12,767,863	12,719,912
Unrealised gain		15,807,641	-
Retained earnings		(35,544,443)	(46,460,827)
Total Equity		279,595,971	253,233,995
Liability			
Accrued expense	5	17,009,666	13,216,372
Total Liabilities		17,009,666	13,216,372
Total Liabilities and Equity		296,605,637	266,450,367
Net Asset Value (NAV) per unit:			
At cost		9.21	9.08
At market price		9.76	8.82

Alliance Sandhani Life Unit Fund
Statement of Profit or Loss and other Comprehensive Income
For the quarter ended on 30 September 2021

		July 2021 to Sep 2021
Income	Notes	Taka
Interest income		64,117
Dividend income		396,000
Net gains/(losses) on sale of investments		32,703,348
		33,163,465
Expenditure		
Trustee fee		73,122
Asset management fee		1,475,818
Custodial fee		39,312
Annual fees	6	72,562
Other operating expenses	7	767,436
		2,428,250
Profit before provision for the period		30,735,215
Provision added back / (made) during the year		7,443,786
Net profit for the period		38,179,001
<u>Other comprehensive income</u>		
Fair value gain/(loss) on securities		15,807,641
Total comprehensive income		53,986,641
Earning per unit for the period		1.33

July 2020 to Sep 2020

Taka

97,950 2,234 (24,150,942)
--

(24,050,759)

59,384 1,362,165 24,254 72,145 437,605

1,955,553

(26,006,311)

42,026,415

16,020,103

-

16,020,103

0.56

Alliance Sandhani Life Unit Fund
Statement of Cash Flows
For the qtr ended 30 September 2021

	July 2021 to 2021	July 2020 to Sep 2020
A. Cash flows from operating activities:		
Receipts:		
Dividend received	396,000	971,392.30
Interest received	9,274,325	550,855
	9,670,325	1,522,247
Payment for expenses	(2,428,250)	(1,441,147)
(Increase)/Decrease in Adv. Deposit & Prepayment	(59,504)	
Increase/(Decrease) in Accrued Exp.	3,793,294	-
(Increase)/Decrease in Receivable from Vendor	-	-
	1,305,540	90,287,364
Net cash (used in) / flows from operating activities	10,975,865	90,287,364
B. Cash flows from investing activities:		
(Increase)/Decrease in Investment in listed securities	101,483,497	(96,446,740)
(Increase)/Decrease in Receivable/Balance in Broker_Mona	(2,968,107)	-
Net cash (used in) / flows from investing activities	98,515,389	(96,446,740)
C. Cash flows from financing activities:		
Units sold during the year		887,280
Dividend Paid	(27,262,616)	
Units surrendered during the year	(410,000)	(99,880)
Unit premium, net	47,950	(100,807)
Net cash flows from / (used in) financing activities	(27,624,666)	686,593
Net cash flows / (used) during the year D = (A+B+C)	81,866,588	(5,472,782)
Cash and cash equivalents - at the beginning of the year (E)	11,609,890	8,144,264
Cash and cash equivalents - at the end of the year (D+E)	93,476,478	2,671,482
Net operating cash flows per unit	0.12	1.03

Alliance Sandhani Life Unit Fund
Statement of Changes in Equity
For the period ended 30 September 2021

Particular	Unit Fund	Unit Transaction Reserve	Unrealised Gain	Retained Earnings
Balance as at 30 June 2020	287,228,950	12,671,240	-	(74,262,349)
Unit sold	-	-	-	-
Unit surrendered	(254,040)	-	-	-
Net profit for the year	-	-	-	27,801,522
Profit on unit sold, net	-	48,673	-	-
Balance as at 30 June 2021	<u>286,974,910</u>	<u>12,719,913</u>	<u>-</u>	<u>(46,460,827)</u>
Unit sold	-	-	-	-
Unit surrendered	(410,000)	-	-	-
Net profit for the year	-	-	-	38,179,001
Dividend paid	-	-	-	(27,262,616)
Profit on unit sold, net	-	47,950	-	-
Unrealised gain during the year	-	-	15,807,641	-
Balance as at 30 September 2021	<u>286,564,910</u>	<u>12,767,863</u>	<u>15,807,641</u>	<u>(35,544,443)</u>

Amount in BDT
Total Equity
225,637,841
-
(254,040)
27,801,522
48,673
<u>253,233,996</u>
-
(410,000)
38,179,001
(27,262,616)
47,950
15,807,641
<u>279,595,971</u>

Alliance Sandhani Life Unit Fund

Notes to the financial statements

		Amount in BDT	
		July 2021 to Sep 2021	July 2020 to Sep 2020
1.00 Investment in Securities			
Investment in listed securities- at market		188,397,633	233,926,355
		188,397,633	233,926,355
2.00 Other Receivables			
Receivable from panel brokers		2,971,489	3,381
Dividend Receivables		46,376	46,376
Interest receivables		64,117	9,274,325
		3,081,981	9,324,082
3.00 Advances and prepayments			
BSEC fee		213,539	286,101
Advance income tax		249,583	249,583
Trustee fee		132,066	-
		595,188	535,684
4.00 Cash and cash equivalents			
BRAC Bank Limited-4003-OA		8,577,617	379,304
BRAC Bank Limited-4004-CA		145,226	145,226
BRAC Bank Limited-4001-IA		84,690,213	11,021,937
One Bank Limited-1226-OA		28,731	28,731
One Bank Limited-1215-CA		-	-
One Bank Limited-1204-IA		34,691	34,691
		93,476,478	11,609,890
5.00 Accrued expense			
Withholding vat payable		3,600	
Withholding tax payable		4,599,825	199,508
CDBL fee		11,637	11,637
Asset Management fee		554,131	1,778,313
Custodial fee		110,152	70,839
Trustee fee		107,199	34,077
Audit fee		55,000	55,000
Dividend payable		513,758	12,642
Provision for investment in term deposit		11,054,356	11,054,356
Other payable		8	
		17,009,666	13,216,372
6.00 Annual fees			
Annual fee to BSEC		72,562	72,145
Annual fee to CDBL		-	-
		72,562	72,145
7.00 Other operating expense			
Advertisement expense		27,600	20,700
Brokerage commission		713,717	412,095
Bank charge		732	750
CDBL charge		21,038	3,720
BO maintenance charge		1,350	340
Bidding fee and registration fee		3,000	
		767,436	437,605